Registre de Commerce et des Sociétés
B145548 - L140212203
déposé le 28/11/2014

MENTION

Nom de la Société : MOSSFON (Luxembourg) – Société à responsabilité limitée
Siège social : 14a, Rue des Bains L-1212 Luxembourg
N° du Registre de Commerce : B145548
N° CDO : 592

Les comptes annuels au 31 décembre 2013
Ont été déposés au registre de commerce et des sociétés.

Pour mention aux fins de publication au Mémorial, Recueil Spécial des Sociétés et Associations.

Pour la société
Signature :

Registre de Commerce et des Sociétés
B145548 - L140212203
enregistré et déposé le 28/11/2014

RCSL Nr. : B145548	Matricule : 2009 2407 935

ABRIDGED BALANCE SHEET

Financial year from 01 01/01/2013 **to** 02 31/12/2013 *(in* 03 EUR *)*

MOSSFON (Luxembourg)

14a, Rue des Bains
L-1212 Luxembourg

ASSETS

		Reference(s)		Current year		Previous year
A. Subscribed capital unpaid	1101		101		102	
I. Subscribed capital not called	1103		103		104	
II. Subscribed capital called but unpaid	1105		105		106	
B. Formation expenses	1107		107		108	
C. Fixed assets	1109		109	3.780,84	110	8.519,49
I. Intangible fixed assets	1111		111		112	
II. Tangible fixed assets	1125		125	3.780,84	126	8.519,49
III. Financial fixed assets	1135		135		136	
D. Current assets	1151		151	127.302,76	152	100.622,53
I. Inventories	1153		153		154	
II. Debtors	1163		163	50.469,20	164	28.207,04
a) becoming due and payable within one year	1203		203	29.616,50	204	15.312,50
b) becoming due and payable after more than one year	1205		205	20.852,70	206	12.894,54
III. Transferable securities	1189		189		190	
IV. Cash at bank, cash in postal cheque accounts, cheques and cash in hand	1197		197	76.833,56	198	72.415,49
E. Prepayments	1199		199	6.093,32	200	417,46
TOTAL (ASSETS)			201	137.176,92	202	109.559,48

The notes in the annex form an integral part of the annual accounts

RCSL Nr. : B145548	Matricule : 2009 2407 935

LIABILITIES

	Reference(s)		Current year		Previous year
A. Capital and reserves	1301	301	-2.587.765,84	302	-1.956.942,20
I. Subscribed capital	1303	303	12.600,00	304	12.600,00
II. Share premium and similar premiums	1305	305		306	
III. Revaluation reserves	1307	307		308	
IV. Reserves	1309	309		310	
V. Profit or loss brought forward	1319	319	-1.969.542,20	320	-1.319.954,87
VI. Profit or loss for the financial year	1321	321	-630.823,64	322	-649.587,33
VII. Interim dividends	1323	323		324	
VIII. Capital investment subsidies	1325	325		326	
IX. Temporarily not taxable capital gains	1327	327		328	
B. Subordinated debts	1329	329		330	
C. Provisions	1331	331	34.015,62	332	20.107,75
D. Non subordinated debts	1339	339	2.690.927,14	340	2.046.393,93
a) becoming due and payable within one year	1407	407	15.726,02	408	18.795,39
b) becoming due and payable after more than one year	1409	409	2.675.201,12	410	2.027.598,54
E. Deferred income	1403	403		404	
TOTAL (LIABILITIES)		405	137.176,92	406	109.559,48

The notes in the annex form an integral part of the annual accounts

MOSSFON (Luxembourg)
Société à responsabilité limitée
14 a, rue des Bains
L-1212 Luxembourg
R.C.S. Luxembourg B 145.548

NOTES TO THE ACCOUNTS AS AT DECEMBER 31st, 2013

General

MOSSFON (Luxembourg) was incorporated on March 17th, 2009, before Maître Carlo Wersandt as a limited liability company (Société à responsabilité limitée) under Luxembourg law for an unlimited period of time.

The registered office of the company is established in Luxembourg.

The financial year begins on the first (1st) January and ends on the thirty-first (31st) of December of each year.

The company's business object consists in management services for the account of the Group Mossack & Fonseca, and all activities directly or indirectly pertaining to the management services.

Balance sheet as at 12.31.2013

- **General principles**

The financial accounts of the limited liability company MOSSFON (Luxembourg) of the financial year 2013 have been established in accordance with Luxembourg legal and regulatory requirements and with generally accepted accounting principles in Luxembourg.
The share capital of the company is expressed in €, the company maintains its accounting records in € and the annual accounts are expressed in that currency.

- **Tangibles fixed assets**

Tangible assets are recorded at cost. They include IT equipments and furniture as at December 31st, 2013. Depreciation is calculated respectively over three years and four years and has evolved as follows:

(1) Acquisition cost
(2) Depreciation

	01.01.13	(+)	(-)	31.12.13
(1)	28.311,36	999,00	-,-	29.310,36
(2)	(19.791,87)	(5.737,65)	-,-	(25.529,52)
	8.519,49			3.780,84

- **Current assets and liabilities**

Debtors, cash at bank are stated at nominal value.

- **Regularisation accounts**

This caption includes deferred charges and deferred income.

- **Subscribed capital**

The company was incorporated with a share capital of € 12.600,- divided into 126 shares with a nominal value of € 100,- each.

- **Provisions**

Provisions for taxation corresponding to the tax liability estimated by the Company for the financial years for which the tax return has not yet been filed are recorded under the caption "Provisions for liabilities and charges". The advance payments are shown in the assets of the balance sheet under the caption "Debtors – becoming due and payable within one year".

Provisions are intended to cover losses or debts, the nature of which is clearly defined, at the date of the balance sheet, are either likely to be incurred or certain to be incurred but uncertain as to their amount or the date on which they will arise.

- **Creditors**

The creditors are stated at their nominal value. Invoices to be received after year end amount to € 1.650,95. The creditors becoming due and payable after more than one year are related to intergroup advances without interests.

<u>Off balance sheet commitments</u>

The company has issued a bank guarantee which amount to €12.900,- in relation with the rent.

<u>Other information</u>

The general meeting of partners decides to carry forward the loss of the year amounting to € 630.823,64 as proposed by the managing directors.

<u>Managing directors:</u>

- Mr. Juergen Rolf Dieter MOSSACK, Republic of Panama
- Mr. Ramón FONSECA, Republic of Panama
- Mrs Kate JORDAN, L-1143 Luxembourg, 25, rue Astrid